(1985) 01 RAJ CK 0044

In the Rajasthan High Court

Case No : Income Tax Reference No. 3 of 1976

Commissioner of Income Tax APPELLANT

Vs

Murlidhar and Co. RESPONDENT

Date of Decision : 18-01-1985

Acts Referred:
Income Tax Act, 1961 — Section 185

Citation : (1986) 160 ITR 885

Hon'ble Judges : N.M. Kasliwal, J;D.L. Mehta, J

Bench : Division Bench

Advocate : R.N. Surolia, for the Appellant;

Judgement

N.M. Kasliwal, J.—The following question has been referred for the opinion of this court:

" Whether, on the facts and in the circumstances of the case, the Tribunal was justified in confirming the findings of the Appellate Assistant Commissioner that the assessee-firm was validly constituted and it was entitled to registration u/s 185 of the Income Tax Act, 1961? "

2. It would not be necessary to give the facts of the case in detail as Mr. Surolia, learned counsel for the Department, rightly and frankly conceded that the above question of law is concluded by a decision of this court in Gulraj Poonamchand Vs. Commissioner of Income Tax, In the above case, it was held that it is permissible for the karta of a Hindu undivided family, representing the Hindu undivided family, to enter into a partnership with any other member of the Hindu undivided family, or any stranger who is taken in partnership even as working partner and even if they did not contribute any separate or individual property of their own.

3. We agree with the view taken in Gulraj Poonamchand Vs. Commissioner of Income Tax,

4. In view of these circumstances, the question referred to above is answered in the affirmative.

5. There will be no order as to costs as nobody has appeared on. behalf of the assessee.

